

## IDEA's MOE - Financial Data

This information is pulled from the IDEA MOE Guide  
<http://sped.dpi.wi.gov/files/sped/pdf/idea-moe-guide.pdf>

The following chart identifies the expenditures and revenues that are used in the MOE tests:

SAFR Expenditure Accounts Used in MOE Testing					
Fund	Type	Function	Source	Project	Account Title
27	E	000000	000	011	State Categorical Aid Aidable Cost
27	E	000000	000	019	State Categorical Aid Non-Aidable Cost
27	E	000000	000	091	State Categorical Aid Cost Reimbursable from CESA
27	E	000000	000	092	State Categorical Aid Cost Reimbursable from CCDEB

SAFR Revenue Accounts Used in MOE Testing					
Fund	Type	Function	Source	Project	Account Title
27	R	000000	246	000	Special Education Tuition - Individual Paid
27	R	000000	247	000	Special Education Tuition - Private Agency Paid
27	R	000000	248	000	Transportation Fees - Individual Paid
27	R	000000	249	000	Transportation Fees - Private Agency Paid
27	R	000000	262	000	Supply Resale
27	R	000000	263	000	Vocational Education Projects
27	R	000000	264	000	Non-Capital Surplus Property Sales
27	R	000000	279	000	Other School Activity Income
27	R	000000	291	000	Gifts, fundraising, contributions and development
27	R	000000	346	000	Non-Open Enrollment Special Education Tuition From Wisconsin LEAs
27	R	000000	347	000	Open Enrollment Special Education Tuition From Wisconsin LEAs
27	R	000000	348	000	Transportation Fees From Other Wisconsin School Districts
27	R	000000	349	000	Payments for Other Services Provided Wisconsin School Districts
27	R	000000	390	000	Other Payments From Wisconsin School Districts
27	R	000000	446	000	Special Education Tuition From Non-Wisconsin School Districts
27	R	000000	448	000	Transportation Fees From Non-Wisconsin School Districts
27	R	000000	449	000	Payments for Other Services Provided to Non-Wisconsin School Districts
27	R	000000	490	000	Other Payments From Non-Wisconsin School Districts
27	R	000000	536	000	Payments From CCDEBs for Special Education Services
27	R	000000	538	000	Transportation Fees From CCDEBs
27	R	000000	539	000	Payments for Other Services Provided to CCDEBs
27	R	000000	543	000	Payments From CESAs for Co-Curricular Activities
27	R	000000	546	000	Payments From CESAs for Special Education Services
27	R	000000	548	000	Transportation Fees From CESAs
27	R	000000	549	000	Payments for Other Services Provided to CESAs
27	R	000000	590	000	Other Payments From CESAs
27	R	000000	581	000	Medicaid Transits from CESA
27	R	000000	780	000	Federal Aid Received Through State Agencies Other Than DPI (Medicaid)
27	R	000000	861	000	Compensation for Sale or Loss of Fixed Assets
27	R	000000	878	000	Long-Term Debt Proceeds - Capital Leases
27	R	000000	961	000	Cash Balance Adjustment

SAFR Revenue Accounts Used in MOE Testing					
27	R	000000	962	000	Inventory Balance Adjustment
27	R	000000	965	000	Self-Funded Health Benefit Cost Adjustment
27	R	000000	969	000	Other Adjustments
27	R	000000	971	000	Refund of Prior Year Expense
27	R	000000	990	000	Other Miscellaneous Revenues

SAFR Expenditure Account Used for MOE Local Costs Only Test					
27	R	411000	827	000	Transfer to Special Education Fund

## IDEA's MOE Student Data

The MOE tests include a comparison of per pupil expenditure costs. The amounts budgeted and expended per pupil use information submitted by the LEA through the Individual Student Enrollment System (ISES) in the October 1 Child Count of students with disabilities.

For purposes of determining per pupil expenditures, the MOE test counts the students in which the LEA is financially responsible. LEAs are familiar with the October 1 Child Count, which reflects the number of students for which the LEA has FAPE responsibility. For these students, the LEA maintains the IEPs and provides services. However, even though the LEA may have FAPE responsibility for a student, it may not necessarily have a financial responsibility for the student. Using data collected through the October 1 Child Count process, DPI determines which LEA has financial responsibility.

There are three agency labels within ISES that DPI uses to determine financial responsibility:

“District Residence” is the resident district of the student (student’s address).

“Accountable Agency” is the FAPE district responsible for the IEP.

“Submitting Agency” is the district that is reporting the student information.

Each student has an LEA number in each agency type. The combinations determine ‘counted for October 1 Child Count’ versus ‘counted for MOE Child Count.’ Some students have a “reason out of district” identification, and these students are the students that make difference between the two counts.

The following are the “reason out of district” descriptions:

<b>No Reason</b>	If there is nothing listed for reason out of district, then the LEA listed as the District Residence counts the student for both MOE and October 1 Child Count.
<b>SUBM:</b> Other Submitting Agency is accountable for FAPE	The student attends the district for reasons other than full-time open enrollment, Chapter 220, tuition waiver, or RCC placement.  If reason out of district is “SUBM” the student is only counted for the LEA listed as the Submitting Agency.

<b>RES:</b> Other District Residence is accountable for FAPE	The student attends the district for reasons other than full-time open enrollment, Chapter 220, tuition waiver, or RCC placement.  If reason out of district is “RES” the student is only counted for the LEA listed as the District Residence.
<b>C220:</b> Chapter 220 Submitting Agency is accountable for FAPE	The student attends the district as a Chapter 220 transfer.  If reason out of district is “C220” the student is only counted for the LEA listed as the Submitting Agency.
<b>WAIV:</b> Tuition Waiver Submitting Agency is accountable for FAPE	The student attends the district as a tuition wavier resulting from a change in a student’s district of residence.  If reason out of district is “WAIV” the student is only counted for the LEA listed as the Submitting Agency
<b>RCC:</b> Residential Care Center The LEA in which the RCC is located is accountable for FAPE	The student is placed in a residential care center (RCC) and prior to the RCC placement the child resided in a Department of Health Services or Department of Corrections facility.  If reason out of district is “RCC” the student is only counted for the LEA listed as the Submitting Agency
<b>OPEN:</b> Full-Time Open Enrollment	If reason out of district is “OPEN,” the LEA listed as the District Residence counts the student for MOE purposes.  If reason out of district is “OPEN,” the LEA listed as the Accountable Agency counts the student for October 1 Child Count.

The following is an example, using two different districts, demonstrating how the count is determined for both October 1 and MOE purposes. Each line represents a single student.

<b>DISTRICT 4444</b>					
District Residence	Accountable Agency	Submitting Agency	Reason Out of District	October 1 Child Count	MOE Child Count
4444	4444	4444		1	1
4444	4444	4444		1	1
4444	4444	4444		1	1
4444	8888	8888	SUBM		
4444	4444	8888	RES	1	1
4444	8888	8888	C220		
8888	4444	4444	WAIV	1	1
4444	8888	8888	RCC		
4444	8888	8888	OPEN		1
4444	8888	8888	OPEN		1
4444	8888	8888	OPEN		1
8888	4444	4444	OPEN	1	
TOTALS				6	8

For District 4444, there is a two student difference between the October 1 Child Count and the count used MOE purposes. The three students that open enrolled into District 8888 are receiving IEP services from that district, but District 4444 pays for the three students.

Below is the exact same data and the resulting counts for District 8888:

<b>DISTRICT 8888</b>					
District Residence	Accountable Agency	Submitting Agency	Reason Out of District	October 1 Child Count	MOE Child Count
8888	8888	8888		1	1
8888	8888	8888		1	1
8888	8888	8888		1	1
4444	8888	8888	SUBM	1	1
4444	4444	8888	RES		
4444	8888	8888	C220	1	1
8888	4444	4444	WAIV		
4444	8888	8888	RCC	1	1
4444	8888	8888	OPEN	1	
4444	8888	8888	OPEN	1	
4444	8888	8888	OPEN	1	
8888	4444	4444	OPEN		1
TOTALS				9	7

To assist LEAs in understanding this number, the MOE report provides the MOE Child Count detail. Clicking on the hyperlinked MOE Child Count number within either the compliance or eligibility report will bring up the following information:

<b>Child Count Break Down</b>		MOE Child Count
Resident District = Submitting District:	46	<a href="#">55</a>
Plus Reason Out of District Students:		<a href="#">64</a>
Other Resident (RES):	10	
Other Submitting (SUBM):	2	
Chapter 220 (C220):	0	
Tuition Waiver (WAIV):	0	
Residential Care Center (RCC):	0	
<b>Base Total for Both Counts:</b>	<b>58</b>	
Add Students Open Enrolled Into District:	8	
<b>October 1 Child Count Total:</b>	<b>66</b>	
Add Students Open Enrolled Out of District:	6	
<b>Maintenance of Effort Child Count Total:</b>	<b>64</b>	

For this LEA, 46 students were reported as being resident students attending the resident district. These students count towards both Oct. 1 Child Count and MOE.

There were 10 (RES) resident students whose resident district had FAPE responsibility, but a different LEA submitted the student record. These students count towards both Oct. 1 Child Count and MOE.

There were 2 (SUBM) students with a different resident district but this LEA had FAPE and financial responsibility. These students count towards both Oct. 1 Child Count and MOE.

At this point, both the Oct. 1 Child Count and the count for MOE are the same – 58. The open enrolled students make the difference in the final figures.

During this fiscal year, 8 students opened enrolled into the LEA. The LEA takes on FAPE responsibilities, which is reflected in the October 1 Child Count. Take the base total, 58, and add the 8 students who open enrolled into the district to determine the October 1 Child Count – 66.

However, this LEA had 6 of its own students open enroll out and will pay those attending LEAs for any additional costs. This financial obligation is reflected in the MOE Child Count. Take the base total, 58, and add the 6 students who open enrolled out of the district to determine the MOE Child Count – 64.